



REPORT OF THE AUDITOR-GENERAL TO THE NORTH WEST PROVINCIAL LEGISLATURE AND THE COUNCIL OF THE MAMUSA LOCAL MUNICIPALITY

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I was engaged to audit the financial statements of the Mamusa Local Municipality set out on pages XX to XX, which comprise the statement of financial position as at 30 June 2014, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2013 (Act No. 2 of 2013) (DoRA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor-general's responsibility

3. My responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing. Because of the matters described in the basis for disclaimer of opinion paragraphs, however, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

Property, plant and equipment

4. I was unable to obtain sufficient appropriate evidence for the unit costs used by the municipality to determine the deemed cost of infrastructure assets or for differences between the asset register and the financial statements in the current and previous years. I was unable to confirm the property, plant and equipment by alternative means. In addition, all property, plant and equipment owned by the municipality were not included, I was unable to practicably quantify the resulting understatement of property, plant and equipment. Consequently, I was unable to determine whether any further adjustments to property plant and equipment of R231 594 651 (2013: R227 856 642) disclosed in note 3 to the financial statements or the depreciation and amortisation expenditure of R10 942 744 (2013: R12 462 535) as disclosed in note 28 to financial statements were necessary.
5. The municipality did not capitalise all items of property, plant and equipment in accordance with SA Standards of GRAP, GRAP 17, *Property, plant and equipment*. Additions to property, plant and equipment were incorrectly recognised as repairs and maintenance. Consequently, property, plant and equipment was understated and repairs and maintenance was overstated

by R2 272 107. Additionally, there was a resultant impact on the surplus for the period and the accumulated surplus

Investment property

6. All investment property owned by the municipality were not included in the asset register for the municipality. I was unable to practicably quantify the resulting understatement of investment property. Consequently, I was unable to determine whether any further adjustments to investment property of R15 674 281 (2013: R14 857 138) disclosed in note 4 to the financial statements.

Trade and other receivables

7. I was unable to obtain sufficient appropriate audit evidence for receivables from exchange and non-exchanged transactions or for bad debts written off of R23 736 229 in the current year, as the municipality did not account for all account balances and transactions for receivables. I was unable to confirm the receivables and bad debts by alternative means. Consequently, I was unable to determine whether any adjustment relating to receivables from exchange transactions of R1 508 765 (2013: R1 345 896), receivables from non-exchange transactions of R739 020 (2013: R0), consumer debtors of R24 180 754 (2013: R20 363 496) and bad debts of R23 736 229 disclosed in notes 8, 9, 11 and 26 to the financial statements respectively, was necessary.
8. The municipality did not disclose all receivables correctly and revenue in the different classes of exchange and non-exchange as required by SA Standards of GRAP, GRAP9, *Revenue from exchange transactions* and GRAP23, *Revenue from non-exchange transactions*. The municipality's records did not permit the application of alternative audit procedures. Consequently I was unable to determine whether any adjustment relating to the disclosure of these amounts was necessary.
9. During 2013, the municipality did not disclose bad debts of R28 669 946 separately from the bad debts impairment in note 26 to the financial statements. Consequently bad debts written off was understated by R28 669 946 while the provision for impairment was overstated by R28 669 946. In addition, bad debts written off disclosed in the statement of financial performance as was understated by R1 242 013. My audit opinion on the financial statements for the period ended 30 June 2013 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Trade and other payables

10. I was unable to obtain sufficient appropriate audit evidence for trade payables and control accounts of R55 247 340 (2013: R57 473 164) included trade and other payables of R61 810 215 (2013: R62 579 943) in as the supporting evidence for payables could not be provided and control accounts could not be substantiated. Furthermore, not all payables to the amount of R4 711 019 have not been recognised in the accounting records, bonuses accruals are overstated with R805 650 and creditors from the prior year are understated by R248 020. This resulted in an impact on the deficit for the period and the accumulated surplus.
11. I was unable to obtain sufficient appropriate audit evidence that the municipality measured trade and other payables in accordance with SA Standards of GRAP, GRAP 104, *Financial instruments*, as the municipality did not apply the measurement of trade and other payables as per GRAP104. I was unable to confirm the measurement of trade and other payables alternative means. Consequently, I was unable to determine whether any adjustment to trade from exchange transactions of R41 117 475 (2013: R44 538 740) included R61 810 215 (2013: R62 579 943) disclosed in note 15 to the financial statements was necessary.

Inventory

12. The municipality did not retrospectively correct a prior period error relating to inventory in accordance with SA Standards of GRAP, GRAP 3, *Accounting policies, changes in accounting estimates and errors*. Land held for sale and distribution in the ordinary course of the municipality's operations was previously incorrectly classified as property, plant and equipment. Consequently, the corresponding figures for inventory and property, plant and equipment was understated and overstated by an unknown amount. Additionally, there is a resultant impact on the accumulated surplus. In addition, the municipality did not measure the land held for sale at the lower of cost or net realisable value, in accordance with SA Standards of GRAP, GRAP12, *Inventories*. Contrary to this, the market value was used to recognise land held for sale in the accounting records of the municipality. I was not able to determine the correct value of land inventory, as it was impracticable to do so. I was unable to confirm these inventory balances by alternative mean. Consequently I was unable to determine whether any adjustments to the inventory of R16 364 205 (2013: R0) as disclosed in note 7 to the financial statements or the related expenditure were required.

Provisions

13. I was unable to obtain sufficient appropriate audit evidence regarding the assumptions used for provision for landfill sites, as the municipality did not have adequate records in place. I was unable to confirm the calculations for the provision for landfill site by alternative means. Consequently, I was unable to determine whether any adjustment to provisions of R9 034 387 (2013: R8 847 066) as disclosed in note 14 to the statement of financial was necessary.

Employee benefits

14. I was unable to obtained sufficient appropriate audit evidence for the disclosure between current and non-current employee benefits as disclosed in note 6 to the financial statements. The municipality's records did not permit the application of alternative audit procedures. Consequently, I was unable to determine whether any adjustment were requires to the current and non-current employee benefits disclosures were required to for the employee benefits of R13 473 000 (2013:R10 245 735) disclosed in note 6 to the statement.
15. SA Standards of GRAP, GRAP 25, *Employee benefits*, require that a reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately the current service cost, interest cost, actuarial gains and losses, benefits paid and the total expense recognised in the statement of financial performance of the previously mentioned be disclosed. Furthermore, it is required that the effect of an increase/decrease of one percentage point for the aggregate of the current service cost and interest cost components and the accumulated post-employment benefit obligation be disclosed, also the amounts for the current annual reporting period and four previous annual reporting periods of the present value of the defined benefit obligation, the fair value of the plan, surplus or deficit in the plan, the experience adjustments arising on the plan liabilities and the employer's best estimate of contributions expected to be paid to the plan during the annual period beginning after the reporting date be disclosed. Contrary to this, the municipality incorrectly disclose such amounts and did not disclose all these requirements in the note 6 to the statement.

Revenue

16. I was unable to obtain sufficient appropriate audit evidence for service charges due to an unexplained difference between subledger and financial statements. I was unable to confirm the revenue by alternative means. Furthermore, the municipality did not adequately account for all licences and permits collected as external confirmation indicated that licences and permits are understated by R4 510 166. Consequently, I was unable to determine the whether any further adjustments to revenue from service charges, property rates and other income of R55 819 958 (2013: R58 445 671) as per the statement of financial performance was necessary.

Expenditure

17. Expenditure to the value of R1 408 319 have been duplicated in the accounting records of the municipality. Consequently, expenditure and payables was overstated by R1 408 319. Additionally, there was a resultant impact on the surplus for the period and the accumulated surplus.
18. During 2013, I was unable to obtain sufficient appropriate audit evidence for expenditure due to a lack of information relating to journals, incorrect cut-off of expenditure, duplicated transactions and unexplained differences between the general ledger and financial statements. I was unable to confirm this expenditure by alternative means. Consequently, I was unable to determine the whether any adjustment to expenditure of R51 400 726 included in general, bulk purchases and repairs and maintenance as disclosed in the statement of financial performance was necessary. My audit opinion on the financial statements for the period ended 30 June 2013 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Employee costs

19. During 2013, the municipality effected salary increases of more than the approved increase rate of 6.50%. I could not obtain reasonable assurance that the additional increase was approved by council. In addition, sufficient appropriate audit evidence for medical aid contributions and pension employment could not be provided. Consequently I was unable to determine whether any adjustment to employee cost of R36 775 238 as disclosed in note 24 to the financial statements was necessary. My audit opinion on the financial statements for the period ended 30 June 2013 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Capital commitments

20. During 2013, I was unable to obtain sufficient appropriate audit evidence for commitments as the municipality did not have an adequate contract management system in place. I was unable to confirm these commitments by alternate means. Consequently I was unable to determine whether any adjustment relating to commitments of R27 420 252 disclosed in note 34 to the financial statements was necessary. My audit opinion on the financial statements for the period ended 30 June 2013 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Value added tax (VAT)

21. I was unable to obtain sufficient appropriate audit evidence for an unexplained difference of R17 594 261 between the VAT201 submitted and the general ledger. I was unable to confirm this difference by alternative means. Consequently, I was unable to determine whether any adjustment to the VAT payable of R2 155 202 (2013: VAT receivable of R166 548) disclosed in note 16 and 10 to the financial statements or the related expenditure was required.
22. During 2013, the municipality did not account for input VAT to the extent to which the input expenditure is used for taxable purposes. The apportionment ratio (taxable use) of the municipality is below the allowable 95%, therefore input tax had to be claimed as per the apportionment ratio. I was not able to determine the full extent of the overstatement or understatement in the VAT receivable as it was impracticable to do so. My audit opinion on the financial statements for the period ended 30 June 2013 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Unauthorised expenditure

23. Section 125(2)(d)(i) of the MFMA requires that the municipality disclose particulars of unauthorised expenditure in the notes to the financial statements. The municipality incorrectly disclosed amounts not meeting the definition of unauthorised expenditure resulting in unauthorised expenditure being overstated by R1 601 606.

Fruitless and wasteful expenditure

24. During 2013, the municipality did not disclose all fruitless and wasteful expenditure as required by section 125(2)(d)(i) of the MFMA. The municipality incurred fruitless and wasteful expenditure of R1 078 145 due to penalties and interest paid on arrear accounts. This was not disclosed in the notes to the financial statements for the comparative period. In addition, I was unable to obtain sufficient appropriate audit evidence for fruitless and wasteful expenditure of R943 730 disclosed in note 41 to the financial statements. I was unable to confirm fruitless and wasteful expenditure by alternative means. Consequently, I was unable to determine whether any adjustment to fruitless and wasteful expenditure of R2 314 555 (2013: R943 730) was required.

Irregular expenditure

25. The municipality did not include particulars of all irregular expenditure incurred in the notes to the financial statements, as required by section 125 of the MFMA. The municipality made payments of R14 602 815 (2013: R15 161 050) in contravention of the supply chain management requirements that were not disclosed as irregular expenditure. In addition, I was unable to obtain sufficient appropriate audit evidence that awards of R3 418 645 (2013: R21 949 152) was made in terms of the supply chain management policy. I was unable to confirm these payments by alternative means. As the municipality did not quantify the full extent of the irregular expenditure, it was impracticable to determine the resultant understatement of irregular expenditure as per note 42 to the financial statements.

Prior period errors

26. The municipality did not disclose all prior period errors in the notes to the financial statements as required by the SA Standards of GRAP, GRAP 3, *Accounting policies, estimates and errors*. The nature, the amount of the correction for each financial statement line item affected and the amount of the correction at the beginning of the earliest prior period should be disclosed. I was unable to obtain sufficient appropriate audit evidence regarding the nature of the prior period adjustments made. I was unable to confirm the full extent and the nature of the misstatement by alternative means.

Accumulated surplus

27. I was unable to obtain sufficient appropriate audit evidence for the adjustments made to the accumulated surplus or that limitations placed on my audit relating to expenditure and revenue in the prior years has been resolved. I was unable to confirm the accumulated surplus by alternative means. Furthermore, an explained difference of R29 539 383 (2013: R585 223) exist between the recalculated accumulated surplus disclosed in the statement of net assets and the accumulated surplus reflected in statement of financial position. Consequently I was unable to determine whether any adjustment relating to accumulated surplus of R193 853 241 (2013: R184 402 476) in the financial statements was necessary..

Risk management

28. The municipality did not disclosure all the requirements for financial assets, past due but not impaired, classification of liquidity risk, nature and carrying amount of financial and non-financial assets as required by SA Standards of GRAP, GRAP 104, *Financial instruments*. I was unable to confirm the disclosure to risk management by alternative means. Consequently, I was unable to determine whether any adjustments to risk management disclosure as

disclosed in note 38 to the financial statements for the current and prior year was necessary. I was unable to determine the disclosure as it was impracticable to do so.

Cash and bank

29. Taking into account the misstatements identified in the financial statements and set out in this report, as well as limitation over reconciling items on cash and bank, I was unable to practicably quantify the misstatements in the cash flow statement for the current and prior year, cash and cash equivalents of R3 742 781 (2013: R6 110 778) and bank overdraft R3 624 070 (2013: R4 203 522) as disclosed in note 12 to the financial statements. Consequently, I was unable to determine the any adjustments to the cash flow statement and related notes were necessary.

Material losses and MFMA disclosures

30. I was unable to obtain sufficient appropriate audit evidence for the calculations used for material losses disclosed in note 45 to the financial statements. I was unable to confirm these distribution losses by alternative mean. Consequently, I was unable to determine whether any adjustment to material losses of R4 623 385 (2013: R 4 839 832) was required.

Accumulation of immaterial uncorrected misstatements

31. The financial statements were materially misstated due to the cumulative effect of numerous individually immaterial uncorrected misstatements in the following item making up the statement of financial position:

- Unspent conditional grant reflected as R9 559 786 was overstated by R921 087.

In addition, I was unable to obtain sufficient appropriate audit evidence and to confirm Consumer deposits of R711 407 as included in the disclosed the balance of R722 058. As a result, I was unable to determine whether any adjustment to this item was necessary.

Disclaimer of opinion

32. Because of the significance of the matters described in the basis for disclaimer of opinion paragraphs, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

Emphasis of matter

33. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Going concern

34. Note 39 to the financial statements indicates that the municipality incurred a net loss of R19 503 395 (2013: R46 150 302) during the year ended 30 June 2014. This condition, along with the other matters as set forth in note 39, indicate the existence of a material uncertainty that may cast significant doubt on the municipality's ability to operate as a going concern.

Additional matters

35. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited disclosure notes

36. In terms of section 125(2)(e) of the MFMA the municipality is required to disclose particulars of non-compliance with the MFMA. This disclosure requirement did not form part of the audit of the financial statements and accordingly I do not express an opinion thereon.

Unaudited supplementary schedules

37. The supplementary information set out on pages XX to XX does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULARITY REQUIREMENTS

38. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings on the reported performance information against predetermined objectives for the selected development priorities presented in the annual performance report, non-compliance with legislation as well as internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

39. We were unable to report on the usefulness and reliability of the reported performance information, as the annual performance report of the municipality was not prepared as required by section 46 of the Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA) and section 121(3)(c) of the MFMA.

Compliance with legislation

40. I performed procedures to obtain evidence that the municipality had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Strategic planning and performance management

41. The municipality did not conduct its affairs in a manner which was consistent with its integrated development plan as required by section 36 of the MSA, section 21(2)(a) of the MFMA and regulation 6 of the Municipal planning and performance management regulations (MPPMR).
42. The municipality did not establish a performance management system, as required by section 38(a) of the MSA and regulation 7(2)(c) of the MPPMR.
43. Measurable performance targets for the financial year with regard to each of the development priorities or objectives and key performance indicators were not set in the IDP, as required by section 41(1)(b) of the MSA and regulations 12(1) and 12(2)(e) of the MPPMR.
44. The annual performance agreements for the municipal manager and all senior managers are not linked to the measurable performance objectives approved with the budget and to the service delivery budget implementation plan as required in terms of section 53(1)(c)(iii) of the MFMA and section 57(1)(b) of the MSA.
45. The performance management system and related controls were not in place as it did not describe and represent the processes of performance planning, monitoring, measurement, review, reporting, improvement and how it is conducted, organised and managed, including determining the roles of the different role-players, as required by sections 38 of the MSA and regulation 7 of the Municipal planning and performance management regulations.

Budget

46. Expenditure was incurred in excess of the limits of the amounts provided for in the votes of the approved budget, in contravention of section 15 of the MFMA.

Annual financial statements, performance and annual reports

47. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a disclaimer audit opinion.
48. Financial statements were not submitted for auditing within two months after the end of the financial year, as required by section 126(1)(a) of the MFMA.
49. The 2012/2013 annual report was not tabled in the municipal council within seven months after the end of the financial year, as required by section 127(2) of the MFMA.
50. A written explanation was not submitted to council setting out the reasons for the delay in the tabling of the 2012/2013 annual report in the council, as required by section 127(3) and 133(1)(a) of the MFMA.

Audit committee

51. The audit committee did not review all the quarterly internal audit reports on performance measurements, as required by the MPPMR.

Human resource management

52. The municipality did not develop and adopt appropriate systems (policies) and procedures to monitor measure and evaluate performance of staff in contravention of section 67(d) of the MSA.
53. The competencies of financial and supply chain management officials were not assessed in order to identify and address gaps in competency levels as required by regulation 13 of the Municipal Regulations on Minimum Competency Levels.
54. The municipality did not submit a report on compliance with prescribed competency levels to the National Treasury and relevant provincial treasury as required by regulation 14(2)(a) of the Municipal Regulations on Minimum Competency Levels.
55. The annual report of the municipality did not reflect information on compliance with prescribed minimum competencies as required by regulations 14(2)(b) and 14(3) of the Municipal Regulations on Minimum Competency Levels.

Procurement and contract management

56. Goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations as required by Supply Chain Management (SCM) regulations 17(a) and (c).
57. Goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM regulation 19(a).
58. Awards were made to providers who are in the service of other state institutions, in contravention of section 112(j) of the MFMA and SCM regulation 44. Similar awards were identified in the prior year and no effective steps were taken to prevent or combat the abuse of the SCM process in accordance with SCM regulation 38(1).
59. The prospective providers list for procuring goods and services through quotations was not updated at least quarterly to include new suppliers that qualify for listing as per the requirements of SCM regulation 14(1)(a)(ii).

Expenditure management

60. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.



61. Reasonable steps were not taken to prevent unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA.

Revenue management

62. An adequate management, accounting and information system which accounts for revenue and debtors was not in place, as required by section 64(2)(e) of the MFMA.
63. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.

Assets management and liability management

64. Effective systems of internal controls for assets and liabilities were not in place, as required by section 63(2)(c) of the MFMA.

Consequence management

65. Unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a)(ii) of the MFMA.

Waste management

66. The municipality operated its waste disposal sites and wastewater treatment facilities without a license in contravention of section 20(b) of the National Environmental Management Waste Act, 2008 (Act No. 59 of 2008) (NEMWA), section 24(2)(a) of the National Environmental Management Act, 1998 (Act No. 107 of 1998) (NEMA) and section 22(1)(b) of the National Water Act, 1998 (Act No. 36 of 1998) (NWA).
67. The municipality's operational activities at its waste disposal sites and wastewater treatment facilities contravened or failed to comply with the requirements of a waste management license, section 67(1)(f) and (h) of the NEMWA and section 151(1)(c) and (i) of the NWA.
68. The municipality's waste management and disposal activities contravened or failed to comply with the requirements of section 28(1) of the NEMA, section 19 of the NWA and sections 16(1)(c) and (d) and 26(1)(b) of the NEMWA.
69. The municipality did not exercise its legislative and executive authority as required by section 11(3)(l) and (m) of the MSA by managing, monitoring and enforcing environmental related bylaws to promote a safe and healthy environment.

Internal control

70. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for disclaimer of opinion, the findings on the annual performance report and the findings on non-compliance with legislation included in this report.

Leadership

71. Management does not provide effective leadership based on a culture of honesty, ethical business practices and good governance, protecting and enhancing the interests of the entity. Management also did not exercise their oversight responsibility regarding financial and performance reporting and compliance and related internal controls. Furthermore management did not implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored. Management also did not establish and communicate policies and procedures to enable and support understanding and execution of internal control objectives, processes and responsibilities. Management did not develop action plans to address internal control deficiencies identified.

Management did not establish an IT governance framework that supports and enables the business, delivers value and improves performance

Financial and performance management

72. The municipality did not implement proper record keeping ensuring that complete, relevant and accurate information is accessible and available to support financial and performance reporting. Management did not implement controls over daily and monthly processing and reconciling of transactions. The municipality did not prepare regular, accurate and complete performance reports that are supported and evidenced by reliable information. The municipality also did not review and monitor compliance with applicable laws and regulations. Furthermore the municipality did not design and implement formal controls over IT systems to ensure the reliability of the systems and the availability, accuracy and protection of information

Governance

73. The internal audit and audit committee fulfilled its function, however the municipality did not adequately respond to the concerns raised, resulting in the internal control environment over financial and performance information and compliance with laws and regulations being ineffective. The audit committee failed to provide feedback to council on the effect and monitoring performance management in the municipality.

Auditor - General

Rustenburg

8 December 2014



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence